IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 25TH OCTOBER 2007 / 3RD KARTHIKA 1929

WP(C).No. 31686 of 2007(V)

PETITIONER:

ANS STEEL TRADERS,
SREE VALSOM BUILDINGS,
N.H.47 BYE-PASS VYTTTILA,
ERNAKULAM, BRANCH AT KOOTTUPATHA,
PALAKKAD DISTRICT, REPRESENTED BY ITS
PARTNER, NOOR MOHAMMED NOORI SHAH.

BY ADV. SRI.K.SRIKUMAR
SRI.K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR

RESPONDENTS:

1. THE SALES TAX INSPECTOR,
SALES TAX CHECK POST,
KARUKUTTY.

2. THE ASSISTANT COMMISSIONER(ASSMT),
DEPARTMENT OF COMMERCIAL TAXES,
SPECIAL CIRCLE-1, ERNAKULAM.

BY GOVT. PLEADER SRI.K.P. PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25/10/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 31686 OF 2007 V
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Dated this the 25th October, 2007

J U D G M E N T

Goods transported by the petitioner have been detained and Ext. P3 is the notice issued under Section 47(2) of the KVAT Act. The objection raised is that the amount involved in the bill is Rs.3,00,936/- and that the liability of the consignee is not proved. Petitioner makes reference to Exts. P1 and P2 purchase and sale invoices from which it is shown that the tax due has already been paid in respect of the consignment.

2. If, as a matter of fact tax has been paid as contended by the petitioner, there is no justification for the detention of the goods as per Ext. P3, submits counsel for the petitioner. Irrespective of the controversy that is raised it is a matter for enquiry by the officer concerned, and as of now, I am inclined to direct release of the goods.

3. Accordingly, pending such adjudication the goods in question belonging to the petitioner which is

also a registered dealer, shall be released to them on their executing a bond without sureties.

Writ petition is disposed of as above.

ANTONY DOMINIC
JUDGE

jan/-